

# SIKKIM



## GOVERNMENT

## GAZETTE

### EXTRAORDINARY PUBLISHED BY AUTHORITY

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FINANCE DEPARTMENT  
GOVERNMENT OF SIKKIM

No. 12/FIN/ADM

DATED: 15/03/2024

#### NOTIFICATION

In exercise of the powers conferred by Article 166 of the Constitution of India, the Governor of Sikkim makes the following rules, further to amend Sikkim Financial Rules, 1979, namely: -

**Short title and  
commencement**

- (i) These Rules may be called the Sikkim Financial (Amendment) Rules, 2024.  
(ii) They shall come into force from 01/04/2024.

**Amendment to  
Rule 2 (xiv)**

- In the Sikkim Financial Rules 1979, hereinafter referred to as "said rules";

In Rule 2, for clause (xiv), the following shall be substituted, namely:-

"The Drawing and Disbursing Officer means, the officer from "Sikkim Finance and Accounts Service", declared as such by Finance Department on the recommendation of Head of Department, to draw bills and make payments on behalf of the State Government.

Provided that, in the event of non-posting of officers from Sikkim Finance and Accounts Service in the respective department, the Finance Department can appoint Officers from other services as Drawing and Disbursing Officer on recommendation of Head of Department. The term shall also include a Head of Department where he/she himself/herself discharges such functions.

All financial transactions under or outside the consolidated fund of the state shall be operated by designated Drawing and Disbursing Officer or Resource Controlling Officer or Head of Accounts posted in the Department. Such transactions also include the Revenue Accounts, PFMS etc; for the funds provided by Government of India for any purpose."

**Amendment to  
Rule 65 (1)**

3. In Rule 65, of the said rules,
- (i). In clause (1), in sub-clause (ii) and (iii), the word "Secretary" shall be substituted with the words "Head of Department or Resource Controlling Officer or Nodal Officer".
  - (ii). In clause (1), under sub-clause (iii), the "Note.1" shall be omitted.
  - (iii). In clause (1), under sub-clause (iii), the "Note.2" shall be renamed as "Note" with the contents therein.
  - (iv). In clause (1), after sub-clause (iii), the following new sub clauses "(iv), (v) and (vi)" shall be inserted, namely:-
    - "a) (iv). All sanctions made by Head of Department and authorities above the Head of Department shall be generated, on boarded and communicated by the Resource Controlling Officers designated under Rule 2 (xxviii)(a).
    - b) (v). All sanction orders must be generated using the Pranali online system only. Any sanctions communicated outside the Pranali online system, after the date of effect of these Rules shall automatically become invalid.
    - c) (vi). All sanctions communicated before the date of commencement of these rules, for which there is partial or full payments pending for release, shall be brought into the online system by the designated Resource Controlling Officers. Such communications of sanctions shall be re-numbered according to the sanction intimation numbers generated by the Pranali Online system".

**Amendment to  
Rule 81**

4. In the said Rules, in Rule 81, after the words "subordinate to it.", the following words and sentences shall be inserted, namely;
- "The transfer of funds from the authorised grant of the department to D&DO within or outside the department, shall be communicated by the Resource Controlling Officer with prior approval and sanction of the Head of the Department."

**V. B. Pathak, IAS**  
**Chief Secretary cum Secretary Finance**  
**Government of Sikkim**  
**File No.A-193/2017/2018**